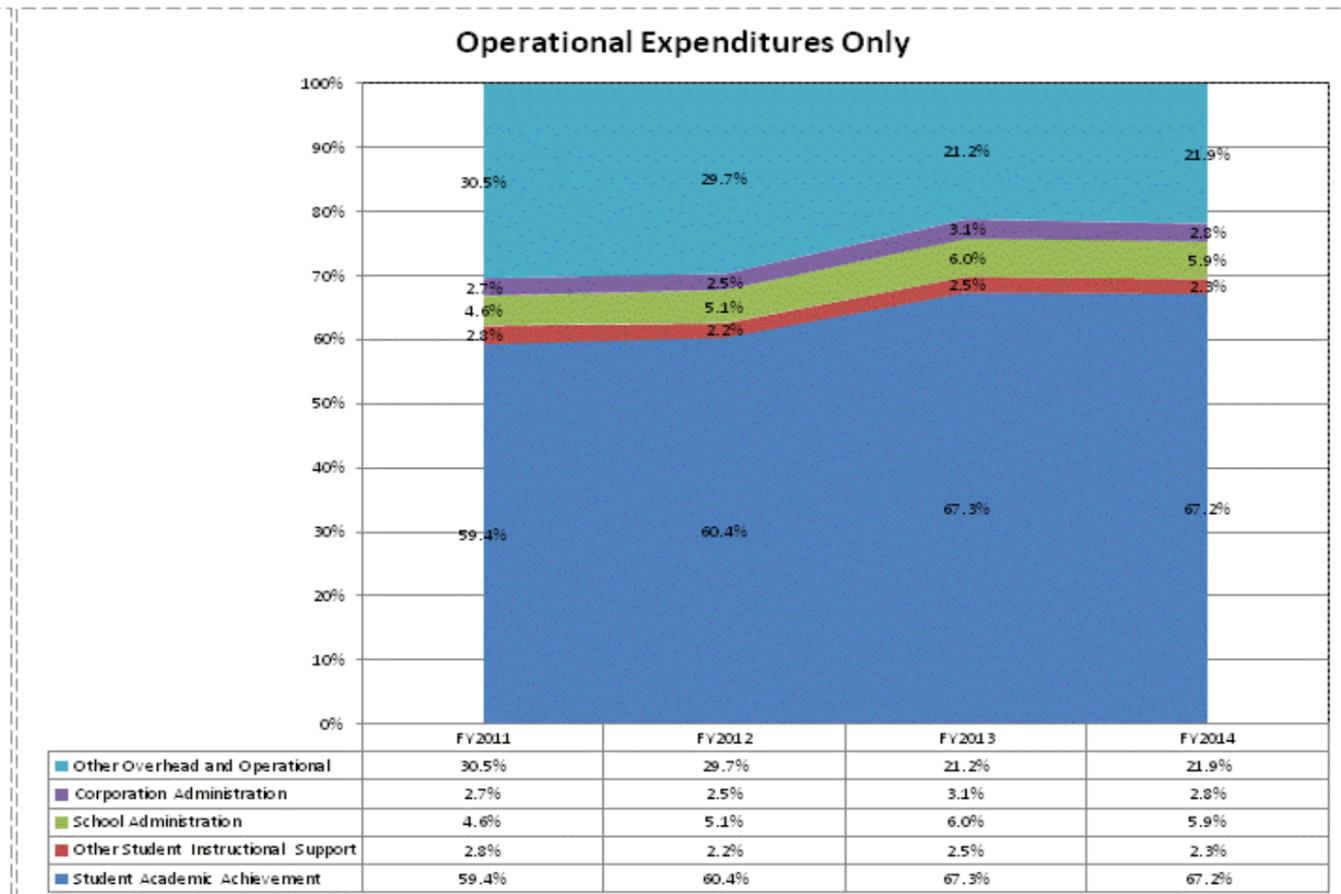
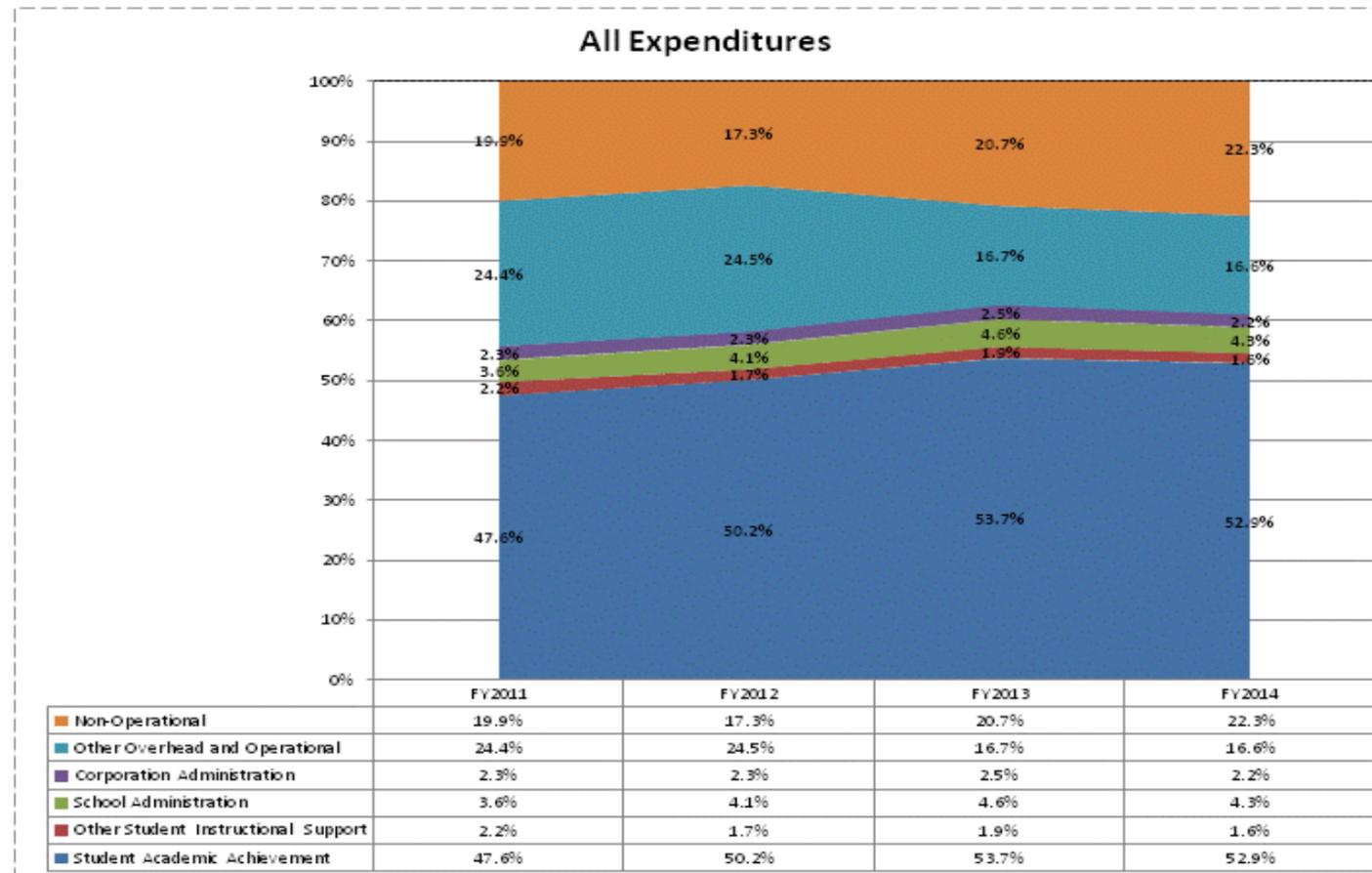


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Penn-Harris-Madison Sch Corp (7175)

| Penn-Harris-Madison Sch Corp (7175) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|--|----------------------|----------------------------|----------------------|----------------------------|---------------------|----------------------------|----------------------|----------------------------|
| Student Academic Achievement | \$55,250,227 | 52.9% | \$53,122,994 | 41.4% | \$52,868,345 | 53.7% | \$56,865,248 | 52.9% |
| Student Instructional Support | \$6,554,480 | 6.3% | \$6,409,390 | 5.0% | \$6,341,113 | 6.4% | \$6,381,568 | 5.9% |
| Overhead and Operational Nonoperational | \$20,028,655 | 19.2% | \$31,419,957 | 24.5% | \$18,846,952 | 19.2% | \$20,220,250 | 18.8% |
| Nonoperational | \$22,657,437 | 21.7% | \$37,268,427 | 29.1% | \$20,337,519 | 20.7% | \$24,014,856 | 22.3% |
| Grand Total | \$104,490,799 | | \$128,220,768 | | \$98,393,929 | | \$107,481,922 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|---|----------------|----------------|----------------|----------------|
| | 59.1% | 46.4% | 60.2% | 58.8% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Penn-Harris-Madison Sch Corp (7175)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|----------------------------------|--|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$534,083 | \$373,020 | \$2,641,495 | \$2,350,663 | 340% | > 500% | -11% |
| 11100 Regular Programs; Elementary | \$10,755,797 | \$16,845,022 | \$14,655,256 | \$16,025,409 | 49% | -5% | 9% |
| 11200 Regular Programs; Middle/Junior High | \$6,490,951 | \$9,286,642 | \$8,598,942 | \$8,225,111 | 27% | -11% | -4% |
| 11300 Regular Programs; High School | \$7,971,123 | \$12,240,095 | \$12,287,228 | \$12,503,371 | 57% | 2% | 2% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$0 | \$0 | \$351,000 | N/A | N/A | N/A |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$246,600 | \$284,607 | \$0 | N/A | -100% | -100% |
| 11410 Vocational Education; Agriculture A | \$62,466 | \$101,561 | \$103,122 | \$114,274 | 83% | 13% | 11% |
| 11470 Vocational Education; Business Education | \$57,268 | \$87,528 | \$80,736 | \$94,370 | 65% | 8% | 17% |
| 11590 Other Vocational Education Programs | \$0 | \$0 | \$237,294 | \$251,201 | N/A | N/A | 6% |
| 11610 Regular Programs; Alternative Education Programs; Elementary | \$0 | \$0 | \$0 | \$254 | N/A | N/A | N/A |
| 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$277,515 | \$540,772 | \$447,615 | N/A | 61% | -17% |
| 12110 Gifted And Talented; Gifted and Talented | \$60,249 | \$161,957 | \$165,035 | \$188,611 | 213% | 16% | 14% |
| 12150 Gifted And Talented; High Ability Student Programs | \$201,600 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12350 Physical Impairment; Homebound | \$25,648 | \$19,753 | \$18,866 | \$23,163 | -10% | 17% | 23% |
| 12510 Culturally Different; Communication Disorders | \$88,233 | \$265,926 | \$328,075 | \$362,414 | 311% | 36% | 10% |
| 12900 Other Special Programs | \$190,116 | \$6,541 | \$186,796 | \$188,034 | -1% | > 500% | 1% |
| 14100 Summer School Programs; Elementary | \$0 | \$108,429 | \$180,406 | \$171,952 | N/A | 59% | -5% |
| 14200 Summer School Programs; Middle/Junior High School | \$0 | \$126,552 | \$126,849 | \$157,388 | N/A | 24% | 24% |
| 14300 Summer School Programs; High School | \$311,918 | \$201,509 | \$231,872 | \$227,601 | -27% | 13% | -2% |
| 16100 Remediation Testing | \$212,214 | \$418,117 | \$327,812 | \$331,009 | 56% | -21% | 1% |
| 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | \$0 | \$619 | \$0 | N/A | N/A | -100% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha | \$263,511 | \$419,139 | \$510,026 | \$640,790 | 143% | 53% | 26% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat | \$4,652,927 | \$6,700,541 | \$6,667,017 | \$7,843,085 | 69% | 17% | 18% |
| 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other | \$80,000 | \$80,000 | \$0 | \$0 | -100% | -100% | N/A |
| 22110 Improvement of Instruction; Service Area Direction | \$1,472,068 | \$1,519,745 | \$1,458,743 | \$1,902,878 | 29% | 25% | 30% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$220,591 | \$409,626 | \$123,113 | \$199,676 | -9% | -51% | 62% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$260,593 | \$347,646 | \$190,575 | \$273,423 | 5% | -21% | 43% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$32,477 | \$85,158 | -\$10,312 | N/A | -132% | -112% |
| 22220 Library/Media Services; School Library | \$602,554 | \$910,802 | \$876,232 | \$849,227 | 41% | -7% | -3% |
| 22230 Library/Media Services; Audiovisual | \$25,103 | \$21,857 | \$10,488 | \$8,931 | -64% | -59% | -15% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$955,173 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22290 Library/Media Services; Other Educational Media Services | \$73,148 | \$111,621 | \$105,873 | \$104,407 | 43% | -6% | -1% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$123,442 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22320 Instruction, Related Technology; Student Learning Centers | \$0 | \$0 | \$14,405 | \$0 | N/A | N/A | -100% |
| 22350 Instruction, Related Technology; Systems Operations | \$0 | \$1,714,853 | \$1,612,847 | \$2,894,417 | N/A | 69% | 79% |
| 22360 Instruction, Related Technology; Network Support | \$1,181,683 | \$0 | \$108,800 | \$5,388 | -100% | N/A | -95% |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$2,160 | \$17,635 | \$11,814 | N/A | 447% | -33% |
| 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology | \$0 | \$85,760 | \$85,695 | \$72,393 | N/A | -16% | -16% |
| 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$5,958 | \$55,690 | N/A | N/A | > 500% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$2,356,928 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$39,229,389 | \$53,122,994 | \$52,868,345 | \$56,865,248 | 45% | 7% | 8% |
| Student Instructional Support | | | | | | | |
| 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$367,680 | \$77,480 | \$80,455 | N/A | -78% | 4% |
| 21120 Attendance and Social Work Services; Attendance Services | \$693,994 | \$598,405 | \$1,049 | \$0 | -100% | -100% | -100% |
| 21220 Guidance Services; Counseling Services | \$667,481 | \$1,130,543 | \$1,281,893 | \$1,196,914 | 79% | 6% | -7% |
| 21320 Health Services; Medical Services | \$310 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21340 Health Services; Nurse Services | \$361,990 | \$425,887 | \$482,019 | \$476,023 | 32% | 12% | -1% |
| 21390 Health Services; Other Health Services | \$1,485 | \$3,220 | \$15,867 | \$13,878 | > 500% | 331% | -13% |
| 21420 Psychological Testing | \$0 | \$0 | \$1,814 | \$2,175 | N/A | N/A | 20% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Penn-Harris-Madison Sch Corp (7175)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|--|---------------------|---------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------------|
| 21910 Other Support Services, Students; Service Area Direction | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 24100 Office of The Principal | \$2,688,825 | \$3,855,391 | \$4,222,722 | \$4,385,807 | 63% | 14% | 4% |
| 24900 Other Support Services, School Administration | \$0 | \$28,265 | \$258,269 | \$226,317 | N/A | > 500% | -12% |
| Student Instructional Support Total | \$4,414,085 | \$6,409,390 | \$6,341,113 | \$6,381,568 | 45% | 0% | 1% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$61,423 | \$170,425 | \$178,109 | \$156,654 | 155% | -8% | -12% |
| 23150 Board of Education; Legal Services | \$65,063 | \$133,872 | \$134,793 | \$164,101 | 152% | 23% | 22% |
| 23160 Board of Education; Promotion Expenses | \$2,683 | \$2,083 | \$3,186 | \$2,416 | -10% | 16% | -24% |
| 23190 Board of Education; Other Governing Body Services | \$7,202 | \$38,524 | \$25,517 | \$14,301 | 99% | -63% | -44% |
| 23210 Executive Administration; Office of The Superintendent | \$348,278 | \$394,646 | \$457,281 | \$475,907 | 37% | 21% | 4% |
| 23220 Executive Administration; Community Relations | \$114,831 | \$175,993 | \$172,746 | \$236,984 | 106% | 35% | 37% |
| 25110 Fiscal Services; Office of The Business Manager | \$458,068 | \$680,770 | \$677,946 | \$710,123 | 55% | 4% | 5% |
| 25140 Fiscal Services; Receiving and Disbursing Funds | \$1,366 | \$1,272 | \$682 | \$126 | -91% | -90% | -81% |
| 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$5,400 | \$0 | \$0 | N/A | -100% | N/A |
| 25192 Other Fiscal Services; Petty Cash | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25199 Other Fiscal Services; Other | \$0 | \$23,522 | \$748 | \$0 | N/A | -100% | -100% |
| 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$234,600 | \$297,587 | \$19,184 | \$10,133 | -96% | -97% | -47% |
| 25720 Personnel Services; Recruitment and Placement | \$0 | \$14,822 | \$4,083 | \$17,283 | N/A | 17% | 323% |
| 25790 Personnel Services; Other Professional Services | \$0 | \$414,444 | \$26,734 | \$22,242 | N/A | -95% | -17% |
| 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$171,617 | \$146,453 | \$111,494 | N/A | -35% | -24% |
| 25840 Administrative Technology Services; Systems Operations | \$0 | \$354,905 | \$288,942 | \$372,160 | N/A | 5% | 29% |
| 25850 Administrative Technology Services; Network Support | \$0 | \$85,915 | \$34,626 | \$7,133 | N/A | -92% | -79% |
| 25890 Other Technology Services | \$59,363 | \$77,526 | \$285,945 | \$81,794 | 38% | 6% | -71% |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$4,045,168 | \$5,138,331 | \$4,588,447 | \$4,970,525 | 23% | -3% | 8% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$271,908 | \$312,061 | \$321,813 | \$340,397 | 25% | 9% | 6% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$1,963,542 | \$3,135,311 | \$1,257,935 | \$1,227,027 | -38% | -61% | -2% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$115,806 | \$146,244 | \$299,984 | \$1,404,333 | > 500% | > 500% | 368% |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$622,238 | \$10,460,520 | \$700,054 | \$681,112 | 9% | -93% | -3% |
| 27010 Student Transportation; Service Area Direction | \$244,432 | \$400,524 | \$444,693 | \$477,493 | 95% | 19% | 7% |
| 27100 Student Transportation; Vehicle Operation | \$1,758,971 | \$3,168,680 | \$3,155,924 | \$3,093,854 | 76% | -2% | -2% |
| 27200 Student Transportation; Monitoring Services | \$0 | \$0 | \$18,498 | \$783 | N/A | N/A | -96% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$993,181 | \$1,103,931 | \$1,596,730 | \$1,628,866 | 64% | 48% | 2% |
| 27400 Student Transportation; Purchase of School Buses | \$1,886,708 | \$728,213 | \$452,683 | \$454,734 | -76% | -38% | 0% |
| 27500 Student Transportation; Insurance on Buses | \$198,029 | \$101,808 | \$107,064 | \$91,400 | -54% | -10% | -15% |
| 27700 Student Transportation; Contracted Transportation Services | \$173,487 | \$266,439 | \$128,785 | \$153,081 | -12% | -43% | 19% |
| 27900 Student Transportation; Other Student Transportation Services | \$33,738 | \$0 | \$75,092 | \$112,748 | 234% | N/A | 50% |
| 27910 Student Transportation; Bus Driver Training | \$15,643 | \$26,141 | \$25,956 | \$20,375 | 30% | -22% | -21% |
| 31100 Food Services Operations; Service Area Direction | \$143,170 | \$206,483 | \$221,413 | \$232,024 | 62% | 12% | 5% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$2,043,431 | \$2,946,826 | \$2,781,664 | \$2,726,337 | 33% | -7% | -2% |
| 31900 Other Food Services | \$205,596 | \$235,123 | \$213,244 | \$222,309 | 8% | -5% | 4% |
| Overhead and Operational Total | \$16,067,925 | \$31,419,957 | \$18,846,952 | \$20,220,250 | 26% | -36% | 7% |
| Nonoperational | | | | | | | |
| 33200 Community Recreation | \$124,902 | \$193,799 | \$215,181 | \$212,585 | 70% | 10% | -1% |
| 33400 Athletic Coaches | \$547,773 | \$811,586 | \$851,698 | \$882,469 | 61% | 9% | 4% |
| 33910 High School Band Uniforms | \$1,496 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 33920 Contributions to Historical Societies | \$86,421 | \$121,310 | \$187,439 | \$115,246 | 33% | -5% | -39% |
| 33930 Latch Key Kid Program | \$435,035 | \$997,520 | \$840,585 | \$898,581 | 107% | -10% | 7% |
| 33990 Other Community Services; Other | \$113,843 | \$121,310 | \$189,951 | \$117,335 | 3% | -3% | -38% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$35,583 | \$79,697 | \$204,159 | \$273,984 | > 500% | 244% | 34% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Penn-Harris-Madison Sch Corp (7175)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------------|
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$1,868,897 | \$2,716,510 | \$2,782,330 | \$6,059,950 | 224% | 123% | 118% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$225,500 | \$303,555 | \$111,654 | \$101,792 | -55% | -66% | -9% |
| 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$809,360 | \$1,340,691 | \$1,288,673 | \$1,297,698 | 60% | -3% | 1% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$303,526 | \$310,963 | -\$127,496 | \$0 | -100% | -100% | N/A |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$442,312 | \$458,486 | \$209,843 | \$354,662 | -20% | -23% | 69% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$195,252 | \$101,756 | \$0 | \$0 | -100% | -100% | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$2,175,000 | \$1,780,000 | \$3,800,000 | \$3,715,000 | 71% | 109% | -2% |
| 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$0 | \$14,039,301 | \$0 | \$0 | N/A | -100% | N/A |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del | \$0 | \$0 | \$69,725 | \$69,724 | N/A | N/A | 0% |
| 52100 Debt Services; Interest on Debt; Bonds | \$663,561 | \$562,251 | \$649,704 | \$573,288 | -14% | 2% | -12% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$402,106 | \$400,576 | \$0 | \$0 | -100% | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$12,069,106 | \$11,809,650 | \$4,247,759 | \$4,400,000 | -64% | -63% | 4% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$1,203,000 | \$1,054,500 | N/A | N/A | -12% |
| 53200 Debt Services; Lease Rental; Equipment ; Principal | \$8,269 | \$10,501 | \$0 | \$0 | -100% | -100% | N/A |
| 54100 Veterans' Memorial Fund; Principal | \$9,847 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 54200 Common School Fund; Principal | \$1,056,014 | \$1,106,914 | \$3,234,930 | \$3,584,473 | 239% | 224% | 11% |
| 54250 Common School Fund; Interest | \$0 | \$0 | \$373,986 | \$303,069 | N/A | N/A | -19% |
| 60700 Nonprogramed Charges; Scholarships | \$0 | \$2,050 | \$4,398 | \$500 | N/A | -76% | -89% |
| Nonoperational Total | \$21,573,804 | \$37,268,427 | \$20,337,519 | \$24,014,856 | 11% | -36% | 18% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$845,740 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$2,808,501 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$17,820,559 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$14,421 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$1,716,374 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$23,205,596 | \$0 | \$0 | \$0 | N/A | N/A | N/A |